

INTISARI

Dalam penelitian ini bertujuan untuk menguji pengaruh profitabilitas, ukuran dewan komisaris, *size*, *leverage*, umur perusahaan, dan kepemilikan dispersi terhadap luas pengungkapan *corporate governance* melalui laporan tahunan yang telah disusun oleh perusahaan jasa yang bergerak di bidang *finance* yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan jasa yang bergerak di bidang *finance* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode tahun 2011-2015 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 56 perusahaan jasa. Metode analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian uji kelayakan model menunjukkan bahwa profitabilitas, ukuran dewan komisaris, *size*, *leverage*, umur perusahaan, dan kepemilikan dispersi secara bersama-sama berpengaruh terhadap luas pengungkapan *corporate governance*. Hasil pengujian secara parsial menunjukkan bahwa variabel profitabilitas, ukuran dewan komisaris, *size*, *leverage*, umur perusahaan, dan kepemilikan dispersi berpengaruh positif terhadap luas pengungkapan *corporate governance*.

Kata kunci: Profitabilitas, ukuran dewan komisaris, *size*, *leverage*, umur perusahaan, kepemilikan dispersi, dan *corporate governance*.



ABSTRACT

This research is aimed to test the influence of profitability, board of commissioner size, size, leverage, firm age, and dispersion ownership to the wide range of corporate governance disclosure through annual statement which has been prepared by service companies which engage in the field of finance which are listed in Indonesia Stock Exchange.

The population has been obtained by using purposive sampling method on the service companies which engage in the field of finance which are listed in Indonesia Stock Exchange (IDX) in 2011-2015 periods and based on the predetermined criteria 56 service companies have been selected as samples. The analysis method has been conducted by using multiple linear regressions.

The result of the model feasibility test shows that simultaneously profitability, board of commissioner size, size, leverage, firm size, and dispersion ownership give wide influence to the corporate governance disclosure. The result of the research shows that partially profitability, board of commissioner size, size, leverage, firm company, and dispersion ownership give positive and wide influence to the corporate governance disclosure.

Keywords: *Profitability, board of commissioner size, size, leverage, firm age, dispersion ownership, and corporate governance.*

